

Michigan State Tax Commission

Personal Property Examiner Certification Program Summary

In February 2010, the State Tax Commission approved changes to the Personal Property Examiner (PPE) Certification program. These changes included transitioning to a three year certification cycle and the inclusion of annual continuing education requirements. The new program specifications are described below.

New Three Year Certification Cycle:

- As of December 31, 2012, all PPE certificates will be issued for a three year period. The current three year certification cycle is January 1, 2013 to December 31, 2015.

Continuing Education and Renewal Requirements:

- All PPE certificate holders are required to complete the State Tax Commission's PPE online continuing education during each three year certification cycle. The PPE continuing education is offered free of charge in a text and quiz format available on the Michigan Assessors Association website (www.maa-usa.org). The online continuing education may be completed at any time during the three year certification cycle but must be completed by October 31 of the third year of the certification cycle (currently October 31, 2015). In order to pass the online PPE quiz, a minimum score of 75 percent must be obtained. Individuals who successfully complete the PPE quiz will be issued 6 continuing education hours for the PPE renewal. **Assessor renewal credit will not be issued for completing the PPE quiz.** The quiz may be taken as many times as necessary to achieve a passing score.

Renewal Fees:

- A renewal fee of \$150 is required under the new three year certification cycle. The \$150 renewal fee is due between November 1 and December 31 in the third year of the certification cycle. PPE certificate holders that are eligible to renew certification will be sent a renewal application in early November of the third year of the cycle. The completed application and \$150 renewal fee must be received by the State Tax Commission no later than December 31 of the same year.

New Certification / New Activation:

- Individuals who become newly certified, or newly active, PPE certificate holders during a three year certification cycle will be required to pay a prorated certification fee as follows: \$150 during the first year of the cycle, \$100 during the second year of the cycle and \$50 during the third year of the cycle. All continuing education requirements will apply to newly certified and newly active PPE certificate holders.

Inactive Status:

- State Tax Commission Rule 209.24(3) states; "A certificate shall be surrendered to the commission by any holder who is not employed by or is under contract with an assessor's office, county equalization department or the commission." The State Tax Commission requires that written notification be received from the PPE holder who is required to surrender their certificate under Rule 209.24(3) and the surrendered certificate must be returned to the Commission. An individual who surrenders a certificate will be placed on "Inactive Status" until the expiration (December 31) of the current certification cycle.
- State Tax Commission Rule 209.24(4) states; "If a person whose certificate was surrendered reenters employment of, or contracts with, an assessor's office, county equalization department, or the commission during the term of the certificate, his or her certificate shall be restored." As of January 1, 2013, a PPE certificate holder may only request to have their PPE certificate reinstated during the term in which the current certificate was surrendered. After the expiration of the current certificate, recertification must be obtained by completing a State Tax Commission approved Personal Property Course and/or Examination.